

January 24, 2007

Mail Stop 4-6

Mr. Yossi Attia
Chief Executive Officer
Euroweb International Corp.
468 North Camden Drive, Suite 256(I)
Beverly Hills, California 90210

Re: Re: Euroweb International Corp.
Form 10-KSB for the Year Ended December 31, 2005
File No. 001-12000

Dear Mr. Attia:

We have completed our review of your 10-KSB and related filings and do not, at this time, have any further comments.

Sincerely,

Kathleen Collins
Accounting Branch Chief